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From:

Sent: Friday, July 25, 2008 9:18:46 AM

To:

Cc:

Subject: SAMs Submitter, Reporting HSA Contributions on Form W-2

I have reviewed the material you have submitted on June 10, regarding the SAMs submitter who questioned the reporting of certain HSA contributions on the Form W-2. I conclude that the W-2 need not be modified. Our conclusion accords with the many others who have determined that the Form W-2 requires no changes to respond to the submitter's concerns.

Please contact me if you have any further questions. Thank you.